COOPER & DUNHAM LLP 1185 Avenue of the Americas, New York, NY 10036 (212) 278-0400

Date: April 9, 2004 Atty Docket No. 7217/72086 19270 U.S. PTO 10/822198

COMMISSIONER FOR PATENTS P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

With reference to the filing in the United States Patent and Trademark Office of an application for patent in the name(s) of:

Tomohiro Kimura

entitled:	IMAGE SIGNAL PROCE	SSING APPARATUS AND	DISPLAYING	METHOD
	Small entity status claimed and the amou employed.	· · ·		have been
The following are enclosed:				
<u>X</u>	Specification			
<pre>X 8 Claims(s) (including 3 independent claim(s))</pre>				
X Preliminary Amendment				
X Signed Oath or Declaration, Power of Attorney & Petition				
_X	13 Sheet(s) of Drawin	gs		
X Our check for \$ 810.00 calculated as follows:				
Basic	Fee of \$770 (\$385) .		\$	770.00
	Total Claims in ex	cess of 20 at \$18 (\$	9)\$	0.00
	Ind. Claims in exc	ess of 3 at \$86 (\$43) \$	0.00
	Fee of \$290 (\$145)	for Mult. Dep. Clai	m\$	0.00
Total	Filing Fee	• • • • • • • • • • • • • • • • • • • •	\$	810.00
Assignment Recording Fee of \$40\$				40.00
Certified copy of each of the following to substantiate the claim for priority:				
<u>A</u> 1	pplication No.	Filing Date	Country	
1	P2003-144864	May 22, 2003	Japan	
1	P2004-062208	March 5, 2004	Japan	

Y Please charge any additional fees required for the filing of this application and any other fees required during the pendency of this application or credit any overpayment to Deposit Account No. 03-3125. A duplicate copy of this letter is enclosed.

Respectfully submitted,

COOPER & DUNHAM LLP

y: Shy

Jay W. Maioli Reg. No. 27,213

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

"Express Mail" Mailing Label No. EL969545996US

Date of Deposit: April 9, 2004

I hereby certify that this Application is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, V.A. 22313-1450.

Janel d'habs

Applicant Tomohiro Kimura (7217) 72086

Title : IMAGE SIGNAL PROCESSING APPARATUS AND DISPLAYING METHOD

JAY H. MAIOLI REG. NO. 27,213

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